

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ram's Rental, Inc.
DOCKET NO.: 04-20782.001-C-1
PARCEL NO.: 15-08-217-036-0000

The parties of record before the Property Tax Appeal Board are Ram's Rental, Inc. the appellant, by attorney L. B. Elsberg of Northbrook and the Cook County Board of Review.

The subject property consists of a 40-year-old, one-story masonry commercial building containing 3,125 square feet of office space and located in Proviso Township, Cook County.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within one half block the subject. These properties consist of one-story, masonry, commercial office buildings and are 40 years old. The comparables contain 3,128 square feet of building area and have improvement assessments of \$11,400 and \$17,000 or \$3.65 and \$8.50 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant's attorney was asked the source of the descriptive data for the comparables. He replied that the data was supplied by the appellant. Comparables one and two are one improvement prorated over two parcels. The full assessment for comparables one and two is \$34,200 or \$10.94 per square foot.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's improvement assessment of \$32,299 or \$10.34 per square foot. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered five sales of commercial properties that occurred between July 2002 and September 2003 for prices ranging from \$120,000 to \$270,000 or from \$40.00 to \$82.00 per square

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,600
IMPR.: \$32,299
TOTAL: \$39,899

Subject only to the State multiplier as applicable.

PTAB/TMcG.

foot of land and building. No analysis and adjustment of the sales data was provided by the board.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the appellant's two comparables are somewhat similar to the subject. These properties have improvement assessments of \$3.65 to \$10.94 per square foot of building area. The subject's per square foot improvement assessment of \$10.34 is within this small range of properties. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's present assessment.

The PTAB gives little weight to the board's sales evidence because it lacks analysis and a supported conclusion of value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.